IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

THURSDAY, THE TWENTY THIRD DAY OF DECEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE M.H.S. ANSARI

and
THE HON'BLE MR JUSTICE T.CH.SURYA RAO

WRIT PETITION NO : 23681 of 2004

Between:

M/s. Goluguri Veera Raghava Reddy & Others, Nadakuduru, Kakinada, E.G.District,
rep. by its Managing Partner Sri G. Veera Raghava Reddy,

..... PETITIONER

AND

1 Commercial Tax Officer-III, Jagannaikapur Circle,

Kakinada.
2 Appellate Deputy. Commissioner (CT), Visakhapatnam.
3 Additional Commissioner (CT) (L), A.P., Hyderabad.

.....RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed herein the High Court mayl be pleased to issue a writ or order or direction particularly one in the nature of writ of Mandamus granting stay of collection of the disputed tax of Rs. 2,11,748/- arising in pursuance of the stay rejection orders of the third respondent passed in CCT's Ref No. V(3)/2909/2004, dt. 09.11.2004 for the assessment year 2003-

04(CST) (Upto September, 2003) pending disposal of the appeal before the second respondent.

Counsel for the Petitioner:MR.S.KRISHNA MURTHY

Counsel for the Respondent Nos. 1 to 3: GP FOR COMMERCIAL TAXES

The Court made the following :

O R D E R (Per MHSA,J)

Having heard learned counsel for respective parties, we are inclined to dispose of the instant writ petition in terms of the usual orders that are being passed in such matters, instead of keeping the writ petition pending on the file of this Court.

2. Petitioner is questioning the order dated 9.11.2004 passed by the 3rd respondent, in rejecting the stay application filed by petitioner, pending disposal of the appeal before the 2nd respondent.

3. From the impugned order dated 9.11.1004 it would appear that the disputed tax is of Rs.2,11,748/-.

4 . In such view of the matter, writ petition is disposed of with a direction that if the petitioner deposits fifty per cent of the disputed tax within a period of four weeks from date hereof, giving credit to the amounts, if any, already paid by the petitioner, the appeal pending before the 2nd respondent namely, the Appellate Deputy Commissioner (CT), Visakhapatnam shall be heard on its own merits, without insisting upon the payment of the balance disputed tax.

5. With the direction as above, the writ petition stands disposed of.

6. No order as to costs.

M.H.S.ANSARI,J

T.CH.SURYA RAO

Note:

Issue C.C. urgently on priority basis.

B/O

To.

1. The Commercial Tax Officer-III, Jagannaikapur Circle,

Kakinada.
2 The Appellate Deputy Commissioner (CT), Visakhapatnam.
3 The Additional Commissioner (CT) (L), A.P., Hyderabad.

4. To C.Cs. to G.P. for Commercial Tax, High Court of A.P.

Building, Hyderabad. (O.U.T.).

5. To C.D. copies.